

RESOLUTION REPLACING ALL PRIOR RESOLUTIONS REGARDING THE ASHTABULA COUNTY – TRANSIENT LODGING (BED) EXCISE TAX REGULATIONS Passed 1991-451 Amended 1991-825, 1996-1687, 2002-221; 2002-924, 2013-202, 2022-112, 2024-391

WHEREAS, the Board of Commissioners of Ashtabula do hereby replace all prior resolutions regarding the Ashtabula County- Transient Lodging (Bed) Excise Tax Regulations Passed 1991-451 Amended 1991-825, 1996-1687, 2002-221; 2002-924, 2013-202, 2022-112 and 2024-391 with the following:

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These Regulations shall be known and may be cited and referred to as the “Ashtabula County Lodging Excise Tax Code of Regulations”.

It is the intent of these rules and regulations to provide for the administration of imposing, collecting and distributing the levy of an excise tax of five percent (5%) on transactions by which hotel lodging is or is to be furnished to transient guests.

The Tax was initially enacted in April, 1991, pursuant to **Ohio Revised Code §5739.024** (amended and renumbered as **§5739.09**). Such tax consists of three percent (3%) tax allocated to the Ashtabula County Convention and Visitors Bureau and two percent (2%) tax allocated to the Ashtabula County Convention Facilities Authority. Collectively, these are known as the “Ashtabula County Lodging Tax”.

Definitions

“**Administrator**” means the Lodging Tax Administrator designated by the Ashtabula County Board of Commissioners and any of their assistants designated to assist in administering and enforcing the collection of the excise tax on lodging of transient guests herein levied and imposed, who are hereby assigned all of the duties and authority of Ashtabula County to administer and enforce the collection of such tax.

“**County**” means the County of Ashtabula, State of Ohio.

“Consumer” means the person, whether or not a guest, who pays or is obligated to pay the rent for the lodging of transient guest(s) in a hotel.

“Hotel” means every establishment kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered to guests, whether such rooms are in one or several structures. For purposes of this tax, the definition of “hotel” shall include establishments with fewer than five (5) rooms for the accommodation of guests.

“Lodging” means one (1) or two (2) or more connecting rooms in which sleeping accommodations are kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered for consideration to transient guests. This includes, but is not limited to, hotels, motels, bed and breakfasts, cottages, guest houses, tourist homes/houses, cabins, condominiums, vacation homes, mobile homes, recreational vehicles, lodges, dormitories, or any public or private clubs at fixed location.

“Lodging” does not include the use of rooms or suites of connecting rooms as office space, banquet or private dining rooms, exhibition or display space, unless the person has the right to use/possess all or any portions of such room or suite of rooms for dwelling, lodging, or sleeping purposes.

“Person” includes individuals, receivers, assignees, trustees in bankruptcy, estates, firms, partnerships, associations, joint-stock companies, joint ventures, clubs, societies, corporations, the state and its political subdivisions, and combinations of individuals of any form.

“Premises” includes any real property or portion thereof upon which any person engages in selling tangible personal property at retail or making retail sales and also includes any real property or portion thereof designated for, or devoted to, used in conjunction with the business engaged in by such person.

“Rent” means the aggregate value in money or anything paid or delivered, or promised to be paid or delivered, for lodging, without any deduction for the cost of labor, service, property used, interest discount paid after the price is paid or agreed to be paid, or any other expense. Rent includes additional fees imposed by the Vendor for special situations, such as accommodating a pet or providing amenities or special guest accommodations. In situations where the rent is part of a package that includes food, instruction, recreation, transportation, or other services, the Vendor must determine the reasonable value of the rent portion of the service and calculate the tax thereon.

“Rent” does not include:

- Amounts refunded for lodging not used, when the rent, or any portion thereof, and tax are refunded by cash or credit; nor
- Cash discounts allowed at the time the lodging is furnished or contracted to be furnished;
- Refundable deposits, until such deposits are actually applied to rents due and owing.

“Tax” means, except where otherwise specified, the tax levied and imposed hereby.

“Transient guest(s)” means person(s) occupying a room or rooms for dwelling, lodging, or sleeping accommodations for less than thirty (30) consecutive days.

“Vendor” means a person who owns or operates a hotel that furnishes lodging to guests and includes the agents and employees of such person who performs the functions on behalf of the vendor. **“Vendor”** also includes the owner, lessee, management company/ accountant and mortgagor in possession of the real estate upon whose premises the vendor operates or has operated a hotel, when the vendor is or becomes a non-resident of Ohio or conceals their whereabouts or property. The vendor shall have an Ohio Retail Sales Tax Vendor License in order to operate a business pursuant to Ohio Revised Code.

“Provision of Accommodations” means an act or process of providing a service or amenity to a guest, which is directly related to the lodging space such as rollaways, safe fees, pet fees, cleaning fees, etc. These fees are taxable under this resolution.

Taxable Transactions and Exemptions

An excise tax is hereby levied and imposed upon each transaction in Ashtabula County by which lodging is or is to be furnished by a vendor to a transient guest or guests, at the rate of five percent (5%) of the rent for each such transaction.

The tax applies and is collectable when the lodging is furnished, regardless of the time when the rent is paid or delivered.

For the purpose of the proper administration, and to prevent evasion of the tax, it is presumed that all rents for hotel rooms in the County are subject to the tax until the contrary is established.

The tax is not a part of the rent and shall be separately stated as such on every rent invoice, bill, statement or other written charge therefore.

The tax **does not** apply to transactions for lodging furnished to:

- Employees of any branch of the federal government traveling on official business. Either paid for by government check or government credit card. Since 911, some federal government credit cards are issued in the employee's name instead of the name of the agency. In this case, a letter from the government agency or military orders will be accepted.
- Employees of any organization established by the Congress of the United States (including federal credit unions).
- Employees of any state government or local government (state, city, county, township) outside of the State of Ohio traveling on official business. Payment must be made by government check or government credit card.
- Members of the Ohio National Guard/Air Guard
- Employees of any public school system outside of the State of Ohio traveling on official business. Payment must be made by school board check or school board credit card.
- Non-transient guests are those who occupy a hotel room for 30 or more consecutive days. If they occupy a room for 30 or more consecutive days, they are exempt from the lodging tax for their entire stay. This includes airline companies, etc., who rent a room for 30 or more consecutive days, regardless of who actually stays in the room. It may be different flight crew members each night.

Other agencies; churches, social groups, Ohio schools, Ohio government agencies, etc. may be exempt from Ohio Sales Tax because they are considered tax exempt, but they are not exempt from paying the Ashtabula County Lodging Tax.

Transactions will be considered for an exemption by filing a **Transient Occupancy Exemption Certificate** together with the bill, statement, or invoice and copies of payment received. For every transaction which the vendor claims exempt pursuant to this section, the vendor must be able to produce sufficient documentation of the exempt status. For Federal Government exemptions, the portion of the government credit card number, as identified by the Federal Government and Ohio Department of Taxation as authorizing the exemption, used for each individual transaction must be documented. The vendor is required to retain such records in the same manner as other lodging tax records.

The tax **does not** apply to transactions involving Contracted-Rooms that maintain possession of room(s) for sleeping accommodations for its' employees for 30 or more days based on a month to month stay. Such transactions will be considered for an exemption by filing an **Ashtabula County Certificate of Exemption** together with the bill, statement, or invoice and copies of payment received. Additional documentation needed to establish Contracted-Rooms for purposes of obtaining an exemption includes, but is not limited to, contract defining the terms of the length of stay, rent, and time period, folios, daily room cards, daily sign-in sheets of guests, and similar documents which identify each consecutive day of stay with the applicable room rate charged for each date.

The tax **does not** apply to optional services which may include: room service; porter or bellboy service, valet services, pay-for-view movies; charges for telephone services, or other miscellaneous charges not related to the provision of accommodation and which are stated separately from the charge for lodging.

The tax **does** apply to Vendor charges for: additional bed(s), bedding, and housekeeping; use of refrigerator/microwave, pet accommodations; safes or other similar services which are charged in addition to the room charge and are amenities to the room which relate to the provision of accommodations.

The tax **does** apply to the room portion of any “package rate.” Any vendor offering a package rate must separately identify on the guest receipt and/or other records of the vendor, at the time of furnishing of lodging, the room portion of the package rate, the transient occupancy tax applicable to the room portion of the package rate and the non-room portion of the package rate. The vendor shall bear the burden of proving that the allocation of taxes between the room portion and the non-room portion of the package rate was properly made and that the correct amount of taxes collected and remitted to the appropriate agencies.

The tax **does** apply to a receivable room charge including non-refundable deposits or guaranteed no show revenue/fees, for which the vendor has a contractual right to collect, paid by on or behalf of any person, whether or not the person actually exercises the right to occupancy by using or possessing any room or rooms, or portion thereof, whether it be termed “cancellation fee” or “attrition” or “bad debt” or other term with similar meaning.

The tax **does** apply to a receivable room charge termed or perceived as Comp or Complimentary Lodging when a room is provided to a consumer by exchange/earned stay.

The tax **does** apply to the room portion of transactions paid by Gift Certificates.

Registration

Within thirty (30) days prior to commencing business or changing a business name, management company or ownership and annually thereafter, a Vendor offering lodging to transient guests shall complete a Short-Term Rental Form online through your account with MuniRevs or a Residential Rental Property Form, which can be requested from our office or found on the County’s lodging tax page, (<http://www.aashtabulacounty.us/lodgingtax>), for each hotel, motel or residential rental they own. Registration must be completed by the 31st of December annually. Upon registration, the Administrator will provide a “Transient Occupancy Registration Certificate” that shall be at all times posted in a conspicuous place on the premises. Said certificate shall among other things, state the following:

- The name of the operator;
- The address of the hotel;
- The date upon which the certificate was issued;
- The county’s intent to collect the excise tax;
- The following language: “This **Transient Occupancy Registration Certificate** signifies that the person named on the face hereof has fulfilled the requirements of the Ashtabula County Lodging Excise Tax Code of Regulations by registering with the Administrator for the purpose of collecting from transient guests the Lodging Excise Tax and remitting said tax to the Administrator. This Certificate does not constitute a permit.

Vendors must have a valid Ohio Retail Sales Tax Vendor License to obtain a Transient Occupancy Registration Certificate.

Returns

Each vendor shall, on or before the last day of each month (no exceptions for holidays or weekends), complete and file a full return with the Administrator for the preceding calendar month on the Monthly Lodging Tax Report or via online submission (<http://www.ashtabulacounty.us/lodgingtax>), showing all the information required thereon, including the amount of tax due the County from the Vendor, and report all exempt transactions.

A single payment may be made for multiple properties, but a separate return must be filed for each property. Payment may be made by cash, check, credit card, or money order. If a Vendor’s lodging tax check is returned for nonpayment, the Administrator may require cash or money order only.

Vendors that operate a seasonal business (i.e., April – October) need not file returns during the months the property is not offered for lodging if they indicate the following information on the final report of the season for the calendar year:

- That the return is the final return for the season; and
- That no further reportable business will be conducted at the location; and
- The year, month, and day the Vendor intends to resume business.

Returns must be delivered in person, mailed via US Postal, or, submitted via a county-approved online submission site. Returns that are mailed must be postmarked on or before the last day of the month. Returns submitted electronically must actually be received on or before the last day of the month.

The monthly returns shall be submitted to the Administrator with payment of the amount of tax due thereon. Any and all taxes collected and not refunded to the consumer shall be remitted to the Administrator.

Upon receiving the monthly returns with the proper payment, the Administrator shall promptly stamp or otherwise mark on all copies the date received and the amount of payment received.

As part of the return process, the Administrator, at their discretion, may request from the Operator other pertinent data, including but not limited to the number of rooms available/rented, the cost of such rooms on a weekly or daily basis and the Operator's business forecast as part of the reporting requirement.

Upon application of the vendor, in writing and for good cause shown, the Administrator may extend the time for making and filing returns. Any payments due and unpaid on an extension will accrue penalties and interest.

Submission of any forms other than what is prescribed by the Administrator will result in the automatic rejection of exempted status for the transaction. If fully completed and executed forms are not obtained from the vendor and made available for audit, the excise tax shall apply and the vendor will be held responsible for the payment of same.

Amended Returns

Whenever the amount of any tax, interest and penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the County under this Resolution, it may be refunded after providing a claim in writing therefore, stating under penalty of perjury the specific grounds upon which the claim is founded. The claim shall be on forms furnished by the Administrator and review of such claims shall be at the sole discretion of the Administrator.

No refund shall be paid under the provisions of this section unless the claimant establishes their right thereto by written records showing entitlement thereof within three (3) years of the date of payment. This section is not a substitute for a petition for reassessment or any appeal following an assessment.

Assessments; Liabilities of Vendor and Consumer

If any vendor collects the tax and fails to remit the same to the County as provided herein, said vendor shall be personally liable for any amount collected, which was not remitted. If any vendor fails to collect the tax on any transaction subject thereto, such vendor shall be personally liable for the same. The Administrator may make an assessment against the vendor in the first case, or the vendor in the second case, as the facts may require, based upon any information in the Administrator's possession.

No assessment against a vendor shall discharge the consumer's liability to the vendor for any unpaid tax, if the consumer owes the tax.

No assessment issued against either the vendor or the consumer shall be considered an election of remedies or a bar to an assessment against the other for the tax, penalty, and interest applicable to the same transaction, provided, however, that no assessment shall be issued against any person for the tax due on a particular transaction if the tax has been paid by another.

Maintenance and Inspection of Records; Assessments; Delinquencies

The burden of proof rests upon each vendor to show what part, if any, of the gross room revenue receipts are not taxable from the hotel room rents; and for such purpose each vendor shall maintain and keep complete and accurate records of said room revenue together with a record of the tax collected thereon, which shall include:

- Primary records such as all guest or rent registers, rent invoices, statements or bills, rent payments and/or refunds thereon; room rate sheets or cards of daily prices for each room, as required by **ORC 3731.16**; receipts of taxes collected; copies of appropriate schedules of Federal Income Tax Returns, Ohio Sales Tax Returns, and tax returns to local municipalities having a lodging excise tax identical or substantially similar to the tax imposed hereby; exemption certificates, tax payment receipts; cash register tapes and all other pertinent documents; and

- Secondary records such as bank deposit receipts and daily books, journals, or any other records in which the vendor accumulates data, which must be supported by complete detail in which such data was accumulated.

Guest or rent invoices, statements or bills, and cash register tapes for taxable rent must state separately the total taxable rent and the tax charged and/or collected. The records must also show clearly the length of stay, in terms of consecutive days for each guest.

All room adjustments or complimentary/earned stays must have detailed supporting documentation maintained. The records must show clearly the original rent and tax, the value of the room rent and tax adjusted, length of stay, in terms of consecutive days for each guest and the reason for such adjustment.

All records relating to the collection and payment of the tax must be preserved by the vendor for three (3) years, unless the Administrator consents in writing to their destruction within that period, or by order requires that they be kept for a longer period. All such records no longer need to be preserved after an assessment for additional tax has been made and paid, including all penalties and interest therein, for the period involved in such assessment. A copy of such paid assessment shall be maintained for three (3) years following the period included in such assessment.

All such records and documents shall be open to the County Administrator for inspection during regular business hours. The Administrator shall from time to time, review, investigate, examine and audit any and all such records to determine if the proper tax has been returned and remitted. The Administrator also has the authority to remove such records as long as proper inventory of the documentation to be removed is provided to the vendor.

The Administrator may interview the vendor or their employees and agents, and may take written statements whether or not under oath.

If the Administrator's investigation of such records reveals that any tax or additional tax should properly have been returned and remitted by the Vendor, the Administrator shall make an assessment of such tax or additional tax in the manner provided herein.

If any vendor fails to maintain complete primary sales records, accurately reflecting the total rents subject to the tax and of the tax due thereon, or which may be utilized in verifying the accuracy of the figures reflected in the vendor's secondary record and/or reported on the vendor's tax returns filed hereunder, the Administrator will use one of the following methods for such verification:

- Determine the total amount of all rents, less rental refunds, when the full tax has also been refunded either in cash or by credit, as the facts may require, based upon any information in their possession.
- Determine taxable and non-taxable rents, or the ratio of taxable rents to total rents, or both, as the facts may require, based upon any information in their possession.

The above described determinations may be based upon a sampling or test checks of the vendor's business activity for a representative period, or other information relating to the rental of rooms made by such vendor. (Sampling and test checks will not be utilized to approve claimed exemptions.) The Administrator may make the same determination where the facts in the Administrator's possession reasonably lead the Administrator to believe that the amount of tax required to be collected is or should be greater than the amount remitted by the vendor.

If any vendor:

- Fails to maintain complete records, as required hereby; or
- Fails or refuses to permit the Administrator to inspect any records; or
- Refuses to permit the Administrator to sample or test check their business activity; or
- Having filed a return or returns, misrepresents or fails to disclose, any material fact or figure thereon; or
- Having collected the tax, fails to remit the same when due; or
- Fails to remit the correct amount of tax or interest thereon when due; or
- Fails to file a full and complete return when due:

The Administrator shall determine the proper amount of tax and the tax as so determined will be deemed to be the tax collected by such vendor during the entire period of time under review. The Administrator shall make an assessment

of such amount of tax based upon such determination, less the tax paid during such period (if any).

Pursuant to Ohio Revised Code §5739.99, the Administrator shall impose the following penalties to be retained by the Ashtabula County Board of Commissioners as administrative fees:

- a ten percent (10%) late fee will be assessed of taxes due, if payment is remitted after the due date. In the event an audit reveals intent to defraud the county of lodging tax, the late fee shall be increased to twenty-five percent (25%).
- a penalty of \$25 for any Vendor who files three or more returns past the due date in a given calendar year
- a penalty of \$100 will be assessed on any tax payments that are delinquent 60 days; \$100.00 will be assessed monthly thereafter until the lodging tax balance is paid in full, (i.e. 60 days past due = \$100 penalty, 90 days past due = \$100 penalty for a total of \$200.).

No assessment, however, shall be made or issued against a vendor or consumer for any tax more than three (3) years after the return day for the period in which the taxable transaction giving rise to the assessment of the tax occurred, or after the return for said period was filed, whichever is later. The four-year period begins on the day when the vendor is notified of the onset of an audit.

All returns, documents, and payments submitted by each vendor, all records and other documents examined, and all information or knowledge of any vendor's business obtained by the Administrator shall be treated as confidential by the Administrator and shall not be released except upon order of a court of competent jurisdiction or to a duly authorized officer or agent of the Federal government, the State of Ohio, or any municipal corporation or township in the County of Ashtabula which levies a tax pursuant to **ORC 5739.024(B)/5739.09**.

Procedure Following Assessment

Each assessment shall be in writing stating clearly the reasons and basis therefor.

In each case of an assessment, the Administrator shall give to the assessed written notice thereof to be served personally or by certified mail, return receipt requested, along with a copy of the written assessment.

The assessment shall become final thirty (30) days after service thereof upon the Vendor, unless the Vendor, within ten (10) days of service of notice of assessment, files with the Administrator a "Petition for Reassessment" providing written objection to the assessment, together with reasons for such objection and documentation therefore. Filing of a "Petition for Reassessment" shall stay enforcement by the Administrator.

If a Petition for Reassessment is submitted, the Administrator shall give not less than five (5) days written notice to the Vendor to appear at a hearing on the matter and offer evidence why such specified tax and/or penalty should not be so charged. The Administrator shall consider the "Petition for Reassessment" and any evidence submitted during the hearing and provide a determination to the Vendor, within ten (10) days, as to the result of such consideration, along with a final assessment. The final assessment shall become final fifteen (15) days after service thereof upon the Vendor, unless the Vendor, files an appeal with the Ashtabula County Board of Commissioners providing written objection to the assessment, together with reasons for such objection and documentation therefore. Filing of an appeal shall stay enforcement by the Administrator pending the appeal.

The Board of Ashtabula County Commissioners shall fix a time and place for hearing appeals, and shall give notice in writing to the Vendor at his last known address. The findings of the Board shall be final and conclusive of the tax and any penalties, and notice of same shall be served upon the appellant. Any amount found to be due shall be immediately due and payable upon the service of notice of the determination.

All monies collected upon assessments including penalties and interest thereon shall, when received by the County, be considered as revenue arising from the tax.

If after the 30 days and the assessment is final, there is no attempt to pay the past due lodging tax amount, the Administrator will collect the amount due per the ORC 5739.094, (effective 04/09/25), which reads:

When a tax levied pursuant to section 5739.094 of the Revised Code by an eligible county is not paid when due, the

eligible county may certify the delinquency, together with any applicable penalties and interest, to the county auditor of the eligible county. The county auditor shall place the certified amount on the tax list against the property on which the hotel is established.

The amount placed on the tax list shall be a lien on the property and shall be collected in the same manner as property taxes, except notwithstanding section 323.15 of the Revised Code, a county treasurer shall accept a payment in such amount when separately tendered as payment for the full amount of such delinquent amounts. The lien shall be released immediately upon payment in full of the certified amount. Any amounts collected under this division shall be immediately disbursed to the eligible county and shall be used in the same manner as revenue from the tax that was basis for the delinquency.

Closure or Sale of Entire Business

Vendors that cease to offer transient lodging shall inform the Administrator of their change in status and surrender the registration certificate.

If a vendor, liable for the tax sells the business or quits the business, the taxes, interest, and penalties imposed hereby on taxable rents made prior to that time shall become due and payable immediately, and such person shall make a **Final Return** within fifteen (15) days after the date of selling or quitting business. The successor to the business shall withhold a sufficient amount of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until the former owner produces a receipt from the Administrator showing that the taxes, interest, and penalties have been paid, or a certificate (available upon request) indicating that no taxes are due. If the purchaser of the business fails to withhold purchase money, the purchaser shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid during the operation of the business by the former owner. Irrespective if there was purchase money, the successor shall be personally liable for the tax, interest and penalties accrued and unpaid during the operation of the business by the former owner.

Examples

The following examples are published to illustrate the hypothetical application of the tax in the particular situations:

- If a person engages or reserves and pays for hotel room(s) for thirty (30) or more consecutive days, on behalf of specified guest(s), the tax does not apply, irrespective of whether the room is actually occupied each day during that period.
- If, in the previous example, the Room(s) is vacated and a refund is made, or the guest pays for fewer than thirty (30) days, the tax will be imposed.
- If a person engages or reserves hotel room(s) for fewer than thirty (30) days, on behalf of specified guest(s), and, either during or at the end of the engagement or reservation period, extends the engagement, whether for the same or different room(s), to an aggregate of thirty (30) or more consecutive days of occupancy or the right to occupancy, the tax does not apply.
- If a person engages or reserves hotel room(s) for more than thirty (30) consecutive days on behalf of guest(s) who do not, in fact, have the unqualified right to occupy the room(s) for thirty (30) or more consecutive days, and does not pay thirty (30) or more consecutive days' rent, the tax applies.
- If a guest occupies a suite or two (2) or more connecting rooms, the tax applies to the suite or all of the connecting rooms, unless each connecting room or separate room comprising the suite is assigned a separate, regular rate for lodging, and is rented for separate lodging, in which case the tax applies only to the rent for the rooms occupied separately for lodging, and not to those occupied for other purposes. For example, if a consumer rents two (2) connecting rooms and one has sleeping accommodations in one while the consumer conducts business exclusively in the other, the tax will be applied only on the room with sleeping accommodations.
- If lodging is provided without any compensation (for example: trade-in-service or barter), and with no compensating charge (rate \$0.00), the tax does not apply to such complimentary lodging.
- If lodgings are rented one (1) or more times in any twenty-four-hour period to different guest(s) or consumer(s), the tax applies to each rental.

Vouchers contained in voucher books, thrift books, and coupon books, which entitle the purchaser of the books to trade at different retail establishments shall be treated as money when applied to pay for lodging and the tax shall attach to all rents paid by the use of such vouchers, using as a tax basis the money value of the coupon or voucher.

Liabilities of Vendor and Consumer

The tax is imposed upon and shall be paid by the consumer to the vendor as trustee solely for the benefit of Ashtabula County, and each vendor as such trustee shall collect from the consumer the full and exact amount of the tax payable on each taxable transaction in the manner and at the times provided as follows:

- If the price is, at or prior to the transaction, paid in cash, check, draft, or money order by the consumer to the vendor, the vendor shall collect the tax with and at the same time as the price.
- If the price is otherwise paid or to be paid, the vendor shall, at or prior to the furnishing of lodgings, charge the tax to the account of the consumer, which amount shall be collected by the vendor from the consumer in addition to the price.

Each such transaction shall be reported on, and the amount of the tax applicable thereto shall be remitted with the return for the calendar month in which the transaction occurs and the amount of the tax shall become a legal charge in favor of the vendor and against the consumer.

To the extent the vendor fails to collect the tax, from the consumer upon each taxable transaction, or having collected the tax, fails to return and remit the same when due, the tax is hereby imposed and levied upon the vendor. This paragraph does not affect any duty of a vendor nor the liability of any consumer to pay the tax, both as imposed upon each hereunder; but any payment of tax by the vendor or the consumer reduces the liability of the other to the County to the extent of the payment.

If any person required to file returns and to remit the tax, fails for any reason to make such filing or payment, vendor's officers, partners or managing agents, or employees having control or supervision of, or charged with the responsibility of, filing returns and making payments of tax, shall be personally liable for such failure. The dissolution of such entity shall not discharge its liability for a failure to file returns or remit tax due prior to such dissolution.

No vendor shall fail to collect the full and exact tax as required by these regulations. No vendor shall remit or rebate to a transient guest, either directly or indirectly, any of the tax levied pursuant to these regulations, or make in any form of advertising, verbal or otherwise, any statements which might imply that he is absorbing the tax, or paying the tax for the transient guest by an adjustment of prices, or furnishing lodging at the price including the tax or rebating the tax in any other manner.

Any person(s) owing such a debt to the County under the provisions of this Code which debt has become delinquent shall be liable to any action brought in the name of the County of Ashtabula, by and through the Ashtabula County Prosecutor or other attorney authorized by law for the recovery of such amount.

Severability

If any sentence, clause, section or part of these rules and regulations, or any tax imposed as specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutional, illegality or invalidity shall affect only such clause, sentence, section or part and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of these rules and regulations. It is hereby declared to be the intention of the Ashtabula County that these rules and regulations would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Settlement of Tax Fund

All receipts collected from the excise tax levied hereby shall be deposited in the Lodging/Bed Tax Fund.

A claim for refund for taxes illegally or erroneously collected or paid, certified by the County Administrator and for which a warrant is drawn on the County Treasurer, shall be paid from the County General Fund.

Forty percent of what is collected goes to the Ashtabula County Convention Facilities Authority (CFA). Of the remaining 60 percent, 5 percent goes to the Ashtabula County Board of Commissioners for administration of the tax. Additionally, if the lodging facility is located in certain political subdivisions that do not have a lodging tax, 2 percent of the 60 percent goes to that subdivision. The balance of the tax goes to the Ashtabula County Convention and Visitors Bureau.

[Acknowledgment of additional municipal/township lodging tax](#)

Ashtabula County recognizes the following municipalities and townships charge an additional lodging tax at the following rate(s):

- 3% City of Ashtabula
- 3% City of Geneva
- 3% City of Conneaut
- 3% Geneva on the Lake
- 3% Austinburg Township
- 3% Harpersfield Township
- 3% Saybrook Township

THEREFORE, BE IT RESOLVED, By the Board of Commissioners of Ashtabula County, Ohio that this resolution hereby replaces all prior resolutions and is approved in its entirety in accordance with the copy now on file in this office.

**ASHTABULA COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 2025-176

April 08, 2025

**RESOLUTION REPLACING ALL PRIOR RESOLUTIONS REGARDING THE
ASHTABULA COUNTY – TRANSIENT LODGING (BED) EXCISE TAX
REGULATIONS Passed 1991-451 Amended 1991-825, 1996-1687, 2002-221; 2002-
924, 2013-202, 2022-112, 2024-391**

Upon the motion of Kathryn L. Whittington, seconded by Casey R. Kozlowski.

VOTE:

J.P. Ducro IV	Aye
Casey R. Kozlowski	Aye
Kathryn L. Whittington	Aye

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon and duly passed by the Board of County Commissioners of Ashtabula County, Ohio, on the date noted above.



Lisa Hawkins, Clerk of the Board
Board of County Commissioners
Ashtabula County, Ohio